



# Update on indirect tax developments in Spain

January 2019



## Approval of tax form 179

This alert provides you with an update on a recent country/jurisdiction development; kindly review to see how your organization may be impacted. In case of any queries, please contact your local KPMG advisor.

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### Summary

<b>Jurisdiction affected:</b>	Spain.
<b>Summary of the change:</b>	The approval of the 179 form, corresponding to the “Quarterly informative declaration for transferring the use of property for tourism purposes” will be mandatory for individuals and entities that provide intermediation services between lessors and lessees for tourism purposes.
<b>Current status of the change:</b>	Enacting of legislation.
<b>When does the proposed change commence?</b>	31 January 2019 is the first deadline to comply with the obligation that arises from Order HFP/544/2018, dated 24 May 2018, that approves the 179 form, for intermediation services since 1 January 2018.

### Types of supplies affected

<b>Is there a low value threshold?</b>	No.
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## Obligations imposed on remote sellers

<b>Will only be mandatory for online intermediation services?</b>	No. The submission of the 179 form will be mandatory for individuals and entities that provides intermediation services between lessors and lessees. In particular, such consideration shall be given to collaborative platforms and to any other analog or traditional intermediary that operates in holiday rentals.
<b>Will submission be mandatory if the owner of the property is not a resident in the Spanish territory?</b>	Yes. The submission of the 179 form will be mandatory for individuals and entities that provide intermediation services in connection with properties located in Spain.
<b>Which is the submission deadline?</b>	179 Form must be submitted on a quarterly basis, involving the transfer use transactions of each quarter:  <ul style="list-style-type: none"><li>— First quarter: From 1-30 April</li><li>— Second quarter: From 1-31 July</li><li>— Third quarter: From 1-31 October</li><li>— Fourth quarter: From 1-31 January</li></ul> However, by way of exception, the 179 form corresponding to the period 2018 would be submitted on an annual basis, and it would have to be filed between 1-31 January 2019.
<b>What information has to be submitted in the 179 form?</b>	The intermediaries must provide, among others:  <ul style="list-style-type: none"><li>— identification of the owner of the property, the owner of the right by virtue of which the property is transferred (if it is different from the owner) and the identification of the persons' or entities' assignees</li><li>— identification of the property, including the cadastral reference</li><li>— number of days of assignment of the house for tourism purposes.</li></ul>

## Contact

For more information and detailed advice on the change, please contact:

### **Rufino de la Rosa Cordón**

Partner, Head of Digital Taxation, KPMG in Spain

**T:** +34 91 456 34 00

**E:** rufinodelarosa@kpmg.es

For more information on recent digital economy developments, please visit: [www.kpmg.com/indirecttaxdigitaleconomy](http://www.kpmg.com/indirecttaxdigitaleconomy) or a member of KPMG's Digital Economy sector network:

### **Lachlan Wolfers**

Global and Asia Pacific Leader, Indirect Tax Digital Sector Network  
Partner, KPMG China

**T:** +852 26857791

**E:** lachlan.wolfers@kpmg.com

### **Max van de Ven**

EMA Region Leader, Indirect Tax Digital Economy Sector Network  
Partner, KPMG Meijburg & Co.

**T:** +31 88 909 2575

**E:** vandeVen.Max@kpmg.com

### **Alexander Nicolson**

Americas Region Leader, Indirect Tax Digital Economy Sector Network  
Principal, Tax, KPMG in the US

**T:** +1 408 367 2801

**E:** anicolson@kpmg.com

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